

**Department of Commerce
National Oceanic and Atmospheric
Administration**



**Budget Office
Reimbursable Task Plan
Handbook**

**EFFECTIVE
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NOAA BUDGET HANDBOOK
REIMBURSABLE TASK PLANNING

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03. Reimbursable Task Planning

1. General

1. Purpose

This section prescribes the policies and procedures to be followed by all LOs, FMCs, and laboratories in negotiating, obtaining approval, and performing work for sponsors outside of NOAA. In addition, detailed instructions are provided in paragraph 3. of this section which enable all NOAA offices to complete the Reimbursable Task Plan (RTP) form, as required.

a. Policies

(1) General

NOAA cooperates with public and private agencies through reimbursable tasks, consistent with the need to carry out effectively and efficiently its authorized programs and the general policies of the Federal Government. For example, NOAA, as a result of OMB Circular A-62, has the responsibility for providing or coordinating the provisions of certain meteorological services to other Federal agencies and non-Federal parties.

(2) Acceptance of Reimbursable Work

Reimbursable work will be accepted only if it can be performed without adversely affecting regular NOAA programs. Work not related to the normal functions of NOAA may be accepted only if the following additional conditions are met:

- 1) The task cannot be performed economically by the requesting agency with its own facilities or by government-wide service agencies, such as the Government Printing office or the General Services Administration.
- 2) The performance of the task by NOAA is in the best interest of the Federal Government.
- 3) It can be performed by NOAA more effectively than by the private sector because of NOAA'S unique expertise and activities.

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(3) Payment Policy

Agreements, orders, or contracts may provide for payment either in advance or on a reimbursable basis. Advances are considered the mandatory method of payment.

(a) Advances and Waivers of Advance Payments

All non-Federal sponsors will make payment in advance of the actual cost of the services on an estimated basis. However, an advance payment schedule may be established within the reimbursable agreement if the total estimated cost will exceed \$50,000 or the length of time to complete the work will exceed six months. Advances from other Federal agencies are handled in funds "A" or "B," whereas advances from non-Federal sources are handled only in Fund "B". Funding associated with a joint agency-funded grant that is to be awarded or administered by NOAA should be handled as an advance rather than a reimbursable from the other participating agency. The head of the program office responsible for performing the reimbursable work may determine, on a case by case basis, that an advance payment is not feasible.

Advanced payment from Non-Federal sponsors is mandatory unless a waiver is approved by the Director, Budget Office (OFA3) in writing. Before any waiver is approved, the credit and payment history of the sponsor must be investigated to the maximum extent possible. The LOs, FMC, and laboratories should contact the NOAA Libraries to get a credit report if available, and contacting the OFA Finance Office for documentation on the payment history of the proposed sponsor.

Work performed for Non-Federal sponsors without an advanced payment requires the head of the Program Office responsible for performing the work to fully justify the action and request, in writing, a waiver of the advance payment policy from the Office of Finance and Administration, Director, Budget Office (OFA3), prior to accepting the reimbursable work.

The request for waivers will be submitted through channels to the Director, Budget Office (OFA3) in the following sequence.

- 1) Submit waivers to OFA Budget Office, Budget Execution & Operations Division (OFA33), Branch Chief, addressed to the Director, Budget Office for review and transmission.

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- 2) Budget Execution & Operations Division will review and prepare a decision memorandum and submit to the Director, Budget Office, for review and approval.
- 3) An approved/disapproved waiver is returned to Budget Execution & Operations for distribution to LO and Finance Office.
- 4) If a Task code has not been assigned, the LO must submit a request to Budget Execution & Operations Division for the assignment of a Task using the standard Task Request Form. This form may be downloaded from NOAA's CAMS web site on <http://www.rdc.noaa.gov/~cams/index.html>.
- 5) After the Task code has been assigned, the LO is responsible for submitting the approved waiver to the Finance Office.

(b) Reimbursable

All non-Federal reimbursable Tasks that have not received prior approval of advance payments, will have bills prepared and sent to the sponsor on a quarterly basis, unless the sponsoring agency requires monthly billings. Full payment of bills to non-Federal sponsors must be received within 30 days of the date of the bill. Failure to pay bills within 90 days of the bill dates requires cessation of all work under the reimbursable agreement until all outstanding bills related to the agreement are paid in full. Delinquent bills must be promptly resolved by the NOAA Task manager and either canceled or paid before work may continue.

Delinquent bills on non-Federal reimbursable Tasks not paid within 30 days (except bills for state and local governments) are subject to interest, penalties, and administrative charges and, if they remain unpaid for 120 days, may be referred to the Department of the Treasury. Uncollectible bills will be charged against the program office's direct funds.

For a number of years, NOAA Offices have used some of their Reimbursable Tasks (Appropriation Code "R") as a mechanism for collecting money from multiple organization sponsors and from individuals for data sales, charts, publications, and intermittent information services. These consolidated Tasks do not represent the typical reimbursable agreement or Memorandum of

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Understanding/Agreement (MOU/A), where established sponsors are billed afterwards for products delivered or services rendered. Many of the Tasks are titled "Multiple Non-Federal Sponsors," and transactions are often managed similar to over the counter sales. The money (in many instances) is collected up front for services or products (such as charts). In other instances, the NOAA representative at the Financial Management Center (FMC) bills the customer when the product or service is delivered, or shortly thereafter. For FY 1999 and beyond, data and other types of sales fitting this category will be managed under the following guidelines:

- 1) Line Offices will establish new "A" or "B" (single or multi-year advance) Task codes for any of the activities of this nature (such as chart sales) where advanced funding (for new sales) are received for products or services rendered. Each new Task established will be cross walked from the old Task used in the previous fiscal year so that prior year costs will be recorded correctly. The carryover from prior year Tasks will be adjusted to the new Task codes used for that specific activity.
- 2) Federal and Non-Federal Customers will continue to be tracked separately by unique Task number.
- 3) Federal Reimbursable activity of this nature can be managed using existing "R" Task numbers as long as the Tasks are clearly identified as data sales in the Agreement Information Section of the RTP system, under Remarks.
- 4) The policy of receiving approval for waivers from the Advanced Funding requirement will remain in effect for all Non-Federal Reimbursable activity where the sponsor is billed after the receipt of products or services with the exception of two categories of sponsors.
 - a. One exception to this policy is for consolidated data or product type sales to colleges, Universities, state and local governments, foreign governments, international organizations (such as the World Meteorological Organization) and other non-profit organizations that do not exceed \$15,000 per transaction. NOAA organizations that extend credit under the authority of this policy are responsible for covering the full cost of the agreement from base funding in cases of default. These

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organizations may continue using "R" Task codes if the activity tracked more closely reflects the billing or receipt process for the product or service. The carryover from prior year Task codes will be adjusted to the new Task codes used for that specific activity when a Task conversion is required because of this policy.

b. The other exception is for reimbursable agreements with state and local governments, and institutions that are governed or controlled by a state (such as Universities) where advanced payment is prohibited either expressly or by implication through a statute or by charter. In these cases, an approval is not required by the Budget Office, the head of the Program Office may approve. A copy of the waiver must be forwarded to the Office of Finance and Administration, Budget Execution & Operations Division (OFA33) and Finance Office (OFA2).

5) Project approvals will be required for all reimbursable activity in accordance with the applicable sections of this Handbook.

6) The waivers of applicable overhead costs will be managed in accordance with requirements established in this Handbook.

(c) One Year Funds

One year funds are available only for that specific fiscal year cited in the accounting (fund) citation of the sponsoring agency and expire for obligation purposes on September 30 for that year. The accounting (fund) citation is made up of the agency code, fiscal year and Treasury symbol.

For example, in the citation 13X1450, 13 is the Department of Commerce, X indicates no-year funds (funds available indefinitely) and 1450 is the Treasury symbol for the NOAA Operations, Research, and Facilities (ORF) fund. If the X were replaced by five, then it would mean the funds expire for obligations on September 30, 1995.

(4) Recovery of Full Costs

It is NOAA policy to recover full costs, both direct and indirect, for performance of services for others. Direct costs include any pay increases that might be approved after negotiation of the agreement and any overruns in costs that are incurred in the

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performance of the agreement. Indirect costs include NOAA Support. NOAA support is the sum of all EXAD, General Support, and Common Services distributed values (both own and other). As a point of information, NOAA overhead, as differentiated from NOAA support, is the sum of own and other EXAD, and other General Support (I.e., General support external to the performing or operating level FMC). NOAA support costs will be reflected in all agreements, identified as such. NOAA support will not be further identified by its various elements. Costs charged to a reimbursable Task must not include charges for resources not actually used to accomplish the project. Normally such costs should be officially recorded against the appropriate Tasks when the work is performed and the resources expended. If this is not possible or practical, accurate supporting documentation must be maintained upon which subsequent cost adjustments can be based. This includes the recording and assignment of direct labor hours, and the costs of equipment, supplies, and other acquisitions to the benefitting project. All provisions of a reimbursable agreement must be adhered to. If equipment purchases are prohibited, the Task manager must not record such costs against a reimbursable Task. When equipment acquisition is authorized, the agreement should be as specific as possible as to types and costs. It is mandatory that the agreement provide for subsequent equipment disposition and ownership. Joint ownership is prohibited.

No reimbursable work is to be performed for another organization until a reimbursable Task number has been established and pertinent approvals obtained.

Assistant Administrators of LOs, or their designees, will make no commitment to waive any element of cost (direct or indirect) or pay increases or cost overruns, without the appropriate prior approval. The procedures for obtaining this approval are contained in Section 03.2.e. of this chapter, "Waivers."

(5) Agreements

A written agreement between the performing NOAA organization and the sponsor must be in existence prior to the performance of reimbursable work. Agreements may be an exchange of correspondence, a contract, a purchase order with documentary acceptance, or a memorandum of understanding. An agreement with a non-Federal sponsor for a reimbursable or a trust fund account must contain the payment policy applicable to the agreement. Included in the payment policy will be specific information on how often

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bills are prepared, payment requirements, and the consequences for payments not received within 30 days of the date of the bills. (See Section 03.1.b.(3)·(b), above).

All agreements should be through "billings" and should not include non-expenditure transfers (SF-1151) or appropriation allocation subaccounts, unless previous approval has been given from the NOAA Budget Office (OFA3).

2. Negotiations and Approvals

a. Authorities

Reimbursable work must have proper legal authorization. In most cases authorization is provided under 31 U.S.C. 1535 the Economy Act of 1932, as amended. This Act establishes general policies regarding work performed for other Federal Agencies, except where there is special legislative authority. It's important to note that funding made available under this authority retains the time-limiting characteristics for availability expiration present in the Federal Sponsoring agency's Appropriation Act's. The funding must in turn be obligated by NOAA before the expiration time limit.

When reimbursable work is to be performed for state and local units of government, the authority is provided under 31 U.S.C. 6506(a-e), the Intergovernmental Cooperation Act of 1968, as amended in 1982. The Act permits Federal departments and agencies to provide special or technical services to these units of government. Other more specific legal authorities exist which authorize the provision of certain specialized services to private and international organizations, as well as to foreign governments. The performing organization is responsible for ensuring that its reimbursable work is legally authorized.

Public Law 91-412 (15 U.S.C. 1525, 84 Stat. 864) authorizes the Department of Commerce to make special studies, to collect and disseminate scientific and technical information, and to engage in joint Tasks of mutual interest with other Federal Agencies, and with certain other organizations, including foreign governments.

It has been determined that funding made available under 15 U.S.C. 1525 for joint projects on matters of mutual interest are considered as valid obligations to the Federal Agency's sponsor, when that funding is made available to NOAA; therefore, expiration

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of such funding is NOT an issue. Likewise, the same applies to funding made available for example, by the USAF for NEXRAD programmatic needs under the authority of 41 U.S.C. 23. This Act also authorizes use, by the DOC, of funds received from non-Federal sources for work or services performed or to be performed under the Act.

b. Procedures

(1) Agreements/Letters of Intent

All proposed agreements and letters of intent will be reviewed and cleared by the DOC General Council prior to any formal negotiations unless the requirement has been waived by the General Councils Office in writing. Task plans may be used as a guide in negotiating agreements with potential sponsors. Such an agreement may take the form of an exchange of correspondence, a contract, or a purchase order with documentary acceptance and must be in existence prior to the performance of work. Agreements should provide specifically for recovery of total cost; they should indicate that the amount or amounts of costs listed therein are estimated and that actual costs will be billed for the Task. Cooperative agreements, because they are mutually beneficial to NOAA and the sponsor, should provide for sharing the total cost in proportion to the benefits derived. Reimbursable Task plans (RTPs) may be submitted based on "Letters of Intent". Plans must be submitted as soon as the Letter of Intent has been agreed upon by the performing organization. Section One - Addendum must contain information relating to the agreement and other pertinent information.

A model of an Interagency Agreement is depicted on the DoC Office of General Counsel's web site. The address is, <http://www.ogc.doc.gov/ogc/admin/general.html>. The exact form and content may vary and are left to the discretion of the initiating office. Separate or additional forms may be used.

(2) Cooperative Agreements

Each cooperative agreement is unique and it is not possible to prescribe a rigid format. However, the following should be satisfied in formulating any such agreement:

- 1) With regard to both cooperative agreements and memoranda of understanding, reviews shall be made to assure an equitable

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division of responsibility and cost-sharing in relation to benefits, provided that:

- a. The expected benefits to be derived from successful completion of the Task justify the estimated cost of the Task.
 - b. NOAA must have adequate authority and funds to carry out its portion of the proposed Task. The agreement should specifically limit the liability of NOAA to available appropriations.
 - c. The method of financing the Task should conform to the policy, budget presentation, and work performance of NOAA.
- 2) Appropriate clauses must be included which outline the responsibilities of each party. These will clearly set forth the services, facilities, monetary contributions, etc., to be furnished and should clearly identify what each cooperator agrees to provide and do, and what NOAA agrees to provide and do.
 - 3) Where appropriate the agreement should include a formula for sharing the costs of preparing a prospective publication, film, or other material output.
 - 4) Ownership or custody of property involved in a cooperative Task must be clearly indicated. The determination of the rights of ownership of physical property purchased from funds made available to the Task and remaining after the Task is complete, often has a material bearing on the overall amounts of funds and contributions made by each party. Appropriate provisions for the disposition of residual property, including that produced on the Task or procured with Task funds, should be included in the agreement. Joint ownership of any type of property is prohibited.
 - 5) Cooperative agreements may not provide for an obligation beyond the fiscal year for which the parent appropriation is available for obligation except where permitted by statute. However, appropriate provision for renewal may be included in cooperative agreements.

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(3) Cost-Sharing Agreements

For a Task involving proportional participation in the total cost, the Task manager must begin the planning process by planning the total cost of the Task as a whole, regardless of the source of funding. The direct portion (NOAA's share of the cost) will be included in the Initial direct program plan in accordance with the basic Financial Operating Plan procedure. The reimbursable portion will be entered on a single Task plan.

The division of costs described in the previous paragraph will be determined by the application of the proportions for direct and reimbursable funds to each of the elements of the total plan. The agreement covering the Task must specify the individual proportions (percentage and dollars) of the total cost to be borne by each agency, including NOAA, and the total planned output (maps, etc.).

A note to the effect that the plans involving cost-sharing should be entered into the remarks block of the RTP System for approval.

c. Responsibilities for Reimbursable Task Planning

(1) Cost Control

Task managers are responsible for assuring that costs do not overrun agreement amounts, without prior written approval of the sponsoring agency. When it is apparent that reimbursable Tasks cannot be accomplished within available resources Task managers will negotiate with sponsors to ensure the availability of additional funds prior to completion of the Task.

The OFA Finance Office (OFA2) will bill all costs including overruns, unless there is a written waiver approved by the Budget Office Director (OFA3) or the agreement was negotiated for a fixed price. If the sponsor does not pay for the cost overrun within 120 days, this portion of the bill will be charged to the program office's direct funds. LOs are responsible for establishing necessary controls in their Financial Management Centers to preclude cost overruns on Tasks under their cognizance.

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(2) Billing for Services and Funding/Payment for Non Federal Sponsors

Billing for work accepted on a reimbursable basis shall be prompt and timely, and in accordance with the applicable RTP.

When billing is for work accepted on an "advance" basis, it shall be the responsibility of the Task manager to notify the OFA Finance Office (OFA2) by memorandum of the amount, billing address, Task number, and agreement number prior to commencement of work. A copy of the signed agreement and an approved plan must be received by the Finance Office before any billing is made. In accordance with Treasury requirements all reimbursable and trust fund agreements will contain the following statement for all non-Federal sponsors (except state and local governments):

"All payments must be received within 30 days from the date of invoice. Charges for late payment will be applied to the overdue balance for each 30-day period, or portion thereof, that payment is delayed. The U.S. Treasury interest rate prevailing at the time of the late charge will be applied."

The interest rate to be applied will be furnished by separate memorandum periodically upon receipt from Treasury. Late charges will be deposited into the miscellaneous receipt account 131435 "Miscellaneous Interest Collections Not Otherwise Classified."

In order to facilitate analysis of accounts receivable, the OFA Finance Office shall maintain appropriate "aging" records of delinquent accounts. If amounts due NOAA is not received within 30 days of rendering a bill, a follow-up notice will be sent 30 days from the original billing date. If payment is still not received within the next 30 days, a second follow-up notice will be sent. A third follow-up notice will be sent 30 days after the second notice. A copy of the second and third follow-up notices will be furnished to the Task manager for his/her assistance in collecting the bill. Ultimately, it is the Task manager's responsibility to assure that the bill is paid by the sponsor. If, after 120 days the bill remains unpaid, the delinquent debt may be referred to the Department of the Treasury (except bills for state and local governments). Uncollectible bills will be charged against the program office's direct funds.

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(3) Submission of checks for Deposit

NOAA elements performing reimbursable work are responsible for promptly submitting all checks received on reimbursable projects for deposit as follows:

- 1) All checks received by performing FMC'S should be sent to U.S. Department of Commerce, NOAA, (AOD) 20020 Century Boulevard, Caller Service 7025, Germantown, MD, 20874, for deposit. The only exception to this procedure will be reimbursable checks received by the National Climatic Data Center, Asheville, North Carolina, and the National Geophysical Data Center, Boulder, Colorado. Such Checks will be deposited at these designated locations. The NOAA element performing the work should note the Task number on the check and provide any supporting documentation considered relevant.
- 2) If the Task number is not known, the check will be deposited and held in the Holding Account, Task Number BOADVC, until specific application can be made.
- 3) For checks deposited in the Holding Account, the FMC will be responsible for notifying the Finance Office (OFA2) by memorandum of the correct reimbursable Task to which the payment pertains. At that time the collection will be removed from the Holding Account and applied to the applicable reimbursable Task.
- 4) In the case of an advance payment where the RTP has not been submitted, the FMC is responsible for assuring that when the RTP is finalized it includes in the "Remarks" section that an advance has been received and forwarded to the Collection Official for deposit.
- 5) If a subsequent decision is made not to perform the requested work, the Finance Office will Issue a refund upon receipt of a written request from the applicable FMC.
- 6) For additional information, reference DOC, Handbook of Accounting Principles and Standards, DoC 203-4, Chapter 9. "Cash Resources" (see Exhibit "A" for applicable extract reference. Paragraph three applies).

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(4) Task Management

The Task manager is responsible for overall supervision and coordination of reimbursable Tasks. They are sometimes NOAA's representative in negotiations with the sponsor. They act as coordinators for other FMCs performing work on the Task and as the Task contact for the Budget Officer and other administrative organizations in NOAA.

Proposals for reimbursable Tasks made to NOAA are referred to the appropriate Task manager after determining if the proposals are consistent with legislative authority, NOAA policy, and the general requirements for acceptance of reimbursable work as stated in other parts of this document. The Task manager can then determine which other FMCs if any, should participate in the proposed Task work and what their allocation of work and responsibility should be.

d. Fixed Price Tasks

Reimbursable Tasks for Federal agencies or Non-Federal sponsors, estimated to be less than \$15,000, may be done at a fixed price. The price must be mutually agreed upon by both parties prior to the acceptance of the agreement. The agreement must specifically state that the work will be accomplished for a fixed price.

Agreements covering fixed-price Tasks must provide for recovery of total estimated costs as do regular reimbursable agreements. Bills will be rendered for the agreed-on fixed price with no breakout of cost elements in the billing.

Fixed price agreements are not authorized to be used for recurring services, where the agreement must be amended from time to time to provide for additional services.

The authority to establish reimbursable Tasks on a fixed price basis is not to be construed as authority to segment larger orders from customers to permit billing at fixed prices. However, more than one fixed-price job for similar services may be grouped under a single Task number within a Financial Management Center (FMC), and this practice is encouraged to the maximum extent possible. A Reimbursable Task plan is required for an estimated annual amount incorporating such jobs which will be treated as a single Task for budget and accounting purposes. If fixed-price jobs are to be done for both Federal and non-Federal agencies, separate consolidated

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plans and Task numbers are required - one each for Federal and non-Federal.

Cost overruns for fixed-price Tasks must be charged to the Task manager's direct funds and excess collections over costs will be deposited to miscellaneous receipts of the Treasury at the close of the fiscal year.

e. Waivers

(1) General

Since it is NOAA policy to recover total costs, the waiving of any distributed cost associated with reimbursable work is only authorized with the prior approval of the Director, Budget Office (OFA3) except as may be provided in this section. Before requesting a waiver, the Task manager must inform any participating FMCs and obtain their agreement. An approved waiver is applicable to the entire Task including all participating FMCs, insofar as billing and earnings are concerned. A single direct Task number must be agreed upon by the primary FMC, the Execution & Operations Division (OFA33), and Finance Office (OFA2) for assignment of waived costs as each FMC must use its direct appropriations to fund approved waivers.

Costs eligible for waiver as prescribed above include:

- 1) Those distributed costs that make up NOAA support (i.e., own and other General Support, EXAD, Common Services). Requests for Common Services waivers for work in non-NOAA sites must be limited to 60% of any Common Services rate in effect.
- 2) Depreciation distributed directly to a Reimbursable Task will only be waived when the equipment used for that particular Task is provided by the reimbursing agency or sponsor. SLUC will normally be waived only if the services are performed in facilities not provided by NOAA.

(2) Submission for Waiver Approval

Requests for waivers of distributed costs must be fully justified in writing. Waivers should be submitted prior to negotiating the agreement, if practical, otherwise the waiver will be submitted directly after the agreement is negotiated and prior

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to requesting a Task number. All requests for waivers will include the amount requested to be waived. In addition, the request must contain a direct Task number to which the waived costs will be charged. Request for waivers are required to be submitted for all revised agreements and for all modifications to the agreements.

Requests for waivers of NOAA support, directly charged depreciation and GSA rent should be directed according to the following distribution for review and approval.

- 1) Submit waivers to OFA Budget Office, Budget Execution & Operations Division (OFA33), Branch Chief, addressed to the Director, Budget Office (OFA3) for review and transmission.
- 2) Budget Office Execution & Operations will prepare a decision memorandum and submit to the Director, Budget Office for review and approval.
- 3) An approved/disapproved waiver is returned to Budget Execution & Operations for distribution to LO and Finance if Task has been assigned.

If disapproved, the package is returned to LO, FMC or Laboratory Management and Budget Office for renegotiation with the sponsor. If approved, the Budget Office notifies the LO which will then notify the Task manager. The Task manager will then draw up the proposed agreement with the sponsor.

f. Delegations and Submission of Project Approvals

Tasks amounting to less than \$ 1 million and less than ten work-years require approval at the LO level. An exception should be made when, for protocol or other reasons, it is appropriate that such an agreement be signed by the Administrator.

New and continuing Tasks amounting to \$ 1 million and/or ten work-years or more require approval by the Director, Budget Office (OFA3) before final acceptance by the LO. Documents such as proposals, letters of intent, etc., relating to new reimbursable Tasks will be routed to the Budget Office, Budget Execution & Operations Division (OFA33) for approval. An abstract (see Appendix N) will be part of each request for approval.

All new Tasks amounting to \$ 5 million and/or ten work-years or more require the approval of the Deputy Under Secretary. Also,

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continuing Tasks amounting to \$ 5 million or which increase 20% or more in any given year must also be approved by the Deputy Under Secretary. To obtain these approvals, an abstract (see Appendix N) must be prepared and processed through the following offices.

- 1) Submit the abstract to OFA, Office of the Budget, Chief Budget Execution & Operations Division (OFA33). Two transmittal memos will be prepared. One from the Budget Officer to the CFO/CAO, and the other from the CFO/CAO to the Deputy Under Secretary requesting approval for the project.
- 2) The resulting package then cleared by the Chief, Budget Execution & Operations, and sent to the Director, Budget Office.
- 3) Packages approved by the Director, Budget Office are sent to the CFO/CAO. Others are sent back.
- 4) Packages approved by the CFO/CAO are sent to the Deputy Under Secretary through the Office of the Executive Secretariat.
- 5) Projects approved by the Deputy Under Secretary are routed back through the CFO/CAO.

Ongoing Tasks amounting to \$ 1 million and/or ten staff-years, with less than 20% increase, or Tasks with no increase, or Tasks with a decrease can be approved by the Director, Budget Office. Processing is the same as A through D, with the exception that approved projects are 'not' sent to the CFO/CAO for approval then to the Office of the Executive Secretariat, and onto the Deputy Under Secretary.

Tasks amounting to less than \$ 251 thousand may be approved by the FMC Director. An exception should be made when, for protocol or other reasons, it is appropriate that such an agreement be signed by the Assistant Administrator of the Line Office.

3. Basic Instructions, Reimbursable Task Plan

a. General

As in the case of the Financial Operating Plan, the RTP uses a quarterly format with a column for annual totals. Since the primary purpose of the form is to reflect the actual terms of

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interagency and other reimbursable agreements, the basic difference between the RTP and the reimbursable summary is that the summary represents anticipated reimbursements while the RTP is based upon a single firm agreement. A copy of the form is shown in Exhibit XVII.

The Reimbursable Task Plan System (RTPS) is designed to automate the process for all staff involved with this effort, including management, budget and computer staff. The RTPS system is an Oracle-based application running on the NOAA\OFA Resource Data Center ALPHA 7760. The users' guide (Attachment 1) can be printed from the RTPS menu in PROCOMM or a copy may be requested from Budget Office, Execution & Operations Division (OFA33).

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EXHIBIT XVII NOAA REIMBURSABLE TASK PLAN

NOAA FORM 32-25 U.S. DEPARTMENT OF COMMERCE FISCAL YEAR
(2-85) NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION
NOAA REIMBURSABLE TASK PLAN

SECTION I - PLAN IDENTIFICATION

01 TASK NUMBER AGENCY CODE PLAN STATUS SERIAL NUMBER
[] ORIGINAL [] ADJUSTMENT
ORG CODE [] PRIMARY ORGANIZATION NAME: PRIOR TASK NUMBER
[] CONTRIBUTING

TASK TITLE: SPONSOR AND BILLING ADDRESS

TASK DESCRIPTION:

CONTRIBUTING FMC'S DURATION BILLING BASIS LEGAL AUTH IS 42USC4222
[] ACTUAL COST [] YES
MO YR [] FIXED PRICE
[] ADVANCED TASK MGR:
FROM [] MONTHLY
[] QUARTERLY ORG CODE TELEPHONE
TO [] AT COMPLETE

SUMMARY OF TASK FUNDING WAIVER REQUEST
CARRYOVER [] YES -----> AMOUNT
NEW FUNDS
TOTAL AVAILABLE REMARKS:
RESERVED FOR FUTURE
AVAILABLE IN CURRENT YEAR
TOTAL TASK COST

Addendum - Agreement Info.

Agreement Number: LETTER OF INTENT --- Modification Number:
Total Funding for Agreement: --- Duration:
NOAA Official Signing Agreement:
Date Official Signed:
Location of File in LO/PO/Staff:
Remarks:

SECTION II - CURRENT FISCAL YEAR (CY) OBLIGATIONS (Dollars in thousands)

LNUM	OBJECT CLASS	1ST QTR	2ND QTR	3RD QTR	4TH QTR	ANNUAL
02	FULL-TIME PERMANENT					
03	ALL OTHER					
04	FULL-TIME PERMANENT					
05	ALL OTHER					
06	FULL-TIME PERMANENT					
07	ALL OTHER					
08	SUBTOTAL					
09	LEAVE SURCHARGE					
10	SUBTOTAL					
11	OTHER COMPENSATION					
12	TOTAL DIRECT LABOR					
13	PERSONNEL BENEFITS					
14	TRAVEL OF PERSONS					
15	TRANSPORTATION OF THINGS					
16	RENTS, COMM. & UTILITIES					
17	PRINTING & REPRODUCTION					
18	CONTRACTUAL SERVICES					
19	SUPPLIES AND MATERIALS					
20	EQUIPMENT					
21	GRANTS					
22	HOURLY RATE P.S.					
23	HOURLY RATE O.O.					
24						
25	TOTAL CY OBLIGATIONS					
26						
27	DEPRECIATION					
28	FRPCO					
29	NOAA SUPPORT					
30						
31	TOTAL DISTRIBUTED COSTS					
32						
33	REQUIRED AVAILABLE IN CY					

SECTION III - POSITIONS AND WORK-YEARS (Work-years to hundredths)

		ALL OTHER
40	FULL-TIME PERMANENT POS.	
41	FULL-TIME PERMANENT W/Y	
42	ALL OTHER W/Y	
43	EXCLUDED FTP W/Y	
44	EXCLUDED ALL OTHER W/Y	

SECTION IV - COSTS AND HOURLY RATES (Dollars in thousands)

50 OBJECT CLASSES 11-23
51 CY DELIVERIES
52 PY DELIVERIES
53 HOURLY RATE P.S./O.O.
54 TOTAL DISTRIBUTED COSTS
55 TOTAL OPERATING COST
56

SECTION IV - APPROVAL

FINANCIAL MANAGEMENT CTR.	LINE OFFICE AS APPROP.	OFFICE OF BUDGET & FINANCE
SIGNATURE	SIGNATURE	SIGNATURE
DATE	DATE	DATE

b. Basis for Submission of RTPs

(1) General

Task plans are required for any reimbursable Task which will incur obligations in the current fiscal year.

(2) Ongoing Tasks

Although an RTP is usually not submitted until after a firm agreement has been signed, RTPs for ongoing Tasks must be submitted to OFA33 by November 10 of a new fiscal year even if the agreement has not been finalized.

(3) Fixed-Price Jobs - RTP Submission

An individual RTP is not required for a fixed-priced job of less than \$15,000 to be done for either a Federal or non-Federal agency. Instead, the FMC may submit one consolidated RTP for all similar fixed-price jobs under \$15,000. At a minimum, one such consolidated RTP must be submitted for the various Federal sponsors and a separate consolidated RTP submitted for various non-Federal sponsors.

(4) Contributing RTPs

If more than one FMC is to work on a reimbursable Task, each participating FMC (contributing and primary) must prepare a Task plan for its portion of the work to the Budget Execution & Operations Division (OFA33) for approval of contributing and primary RTPs to OFA33. However the primary RTP must be submitted and approved before any Contributing RTP is approved.

c. Section I - Plan Identification

Note: The Reimbursable Task Plans System (RTPS) is designed to automate the process for all staff involved with the processing of RTPs, including management, budget, and computer systems staff. For completion of RTPs described below, refer to the Reimbursable Task Plans System users' guide for procedures to process RTPs through the automated system. (See section 3 a (2) this chapter.)

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Section I uniquely identifies each reimbursable Task, provides certain information about sponsoring agencies and contributing FMCs, and establishes the legal authority and financial history for the Task.

All contributing FMCs must complete items 1 through 8 and item 17, if pertinent, for their respective RTPs. The Task manager, representing the primary FMC, must complete items 1-18 in this section on the submitted RTP. In addition, the Task manager completes item 15 on all contributing RTPs.

Item 1 - Task Number

A Task number will identify the appropriation or fund (1 digit), activity (1 digit), sub-activity (1 digit), line item (1 digit), and the Task (2 digits). Please indicate if funds are one year when requesting Task number, since they are only available for obligation through September 30 and cannot be carried over into the next fiscal year. A three-digit entry is entered for the serial number. Normally, the original RTP has a serial number of 001 and adjustment RTP's 002 and above. The Task request Form can be downloaded from the NOAA's CAMs web site on <http://www.rdc.noaa.gov/~cams/index.html>.

Item 2 - Agency Code

The sponsor's code will be entered by the FMC based on the agency code listing available on NOAA's Interactive FIMA web site. The address is <http://ifima.iso.noaa.gov/>

Item 3 - Plan Status

Enter an "X" in the block adjacent to the applicable plan status code. Use the following definitions in determining the plan status:

Original - The initial RTP established for the fiscal year.

Adjustment - A revision to a previously established RTP.

Item 4 - Organization Code

Enter the six digit organization code for the Office of the Director of the FMC whether in a primary or contributing capacity. Those organizations preparing plans for hourly rate basis service centers should enter their own organization code. When an NOAA Corps Officer is to be working on a reimbursable Task, the FMC involved will prepare a "contributing" RTP, with the NOAA Corps organization code (AN3000) cited here.

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Item 5 - Primary or Contributing Organization

Enter an "X" in the appropriate box according to the following definitions:

Primary - The RTP was completed by the Task manager for the FMC which has primary responsibility for the Task.

Contributing - The RTP is completed by an FMC other than the primary FMC. A primary FMC will check this on an NOAA Corps contributing RTP.

Item 6 - Organization Name

Enter the name of the FMC completing the RTP whether in a primary or contributing capacity. Rate basis service centers should also enter their own name.

Item 7 - Prior Task Number

Enter the previous year Task code when the proposed Task is one that is being continued from the prior year.

Item 8 - Task Title

Enter the Task title from agreement or other source.

Item 9 - Task Description

From agreement or other source, provide a brief description of the Task. Include the agreement number or other identification in this space.

Item 10 - Sponsor Billing Address

Enter the sponsor's complete name: for example, Army Materiel Command, not AMC or DOD. Also, enter the sponsor's complete address including street number. If the sponsor is another Federal agency, or bureau enter the 4 digit Agency Code.

In the case of an RTP consolidating a series of anticipated fixed price jobs, each less than \$5,000, enter either "Various Federal" or "Various Non-Federal," instead of sponsor addresses.

Item 11 - Contributing FMCs

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Enter the organization code and funding amount of each participating FMC. This item will be filled out only by the Task manager on the primary RTP. The total of the amounts entered in this item will represent total Task funding in the current fiscal year (obligations). NOAA Corps should be indicated as a contributing FMC when an NOAA Corps Officer is going to be working on the Task.

Item 12 - Duration

The Task manager will enter on the primary RTP the month and calendar year (numerical entries) that the Task is planned to begin and terminate.

Item 13 - Billing Basis

The Task manager will make two entries in this item on the primary RTP. The billing basis (1 or 2) and cycle (A, B, C, or D), will be indicated according to the following definitions.

Billing Basis:

- (1) Actual Costs - NOAA will bill the sponsor for the actual costs incurred in performing the job.
- (2) Fixed Price - NOAA will receive a firm fixed price in return for performing the work specified in the agreement.

Cycle:

- (1) Advance - The sponsor has made or will make payments prior to initiation of the reimbursable work.
- (2) Monthly - NOAA will submit monthly bills to the sponsor throughout the reimbursable work period.
- (3) Quarterly - NOAA will bill the sponsor on a quarterly basis during the work period.
- (4) At Completion - The bill for the reimbursable work will be submitted to the sponsor following completion of the work specified in the agreement.

Item 14 - Legal Authority

When 31 U.S.C. 6505 (services for state and local governments) is applicable, enter an "X" in that box; otherwise, leave it blank. (NOAA is required to report annually to Congress on work done under this citation.)

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Item 15 - Task Manager

The Task manager fills in this information on all the contributing RTPs as well as the primary RTP. The information entered here will include the name of the Task manager, the telephone number at which the Task manager can be reached, and the organization code of the Task manager's organization. In addition, the Task manager will initial all RTPs in this space.

Item 16 - Summary of Task Funding

This summary, shown in Exhibit XVII, is for the entire Task and should be completed only on the primary organization's submission. Enter the appropriate amounts according to the following definitions:

Carryover - Funds available in previous fiscal year minus the sum of previous fiscal years' obligations and distributed costs. Please verify the amount of carryover available with Finance Division. Finance will verify the carryover amount when the RTP is received and any variance will necessitate submission of a revised RTP. Task manager is responsible for ensuring that one year fund balances are not carried over into the new fiscal year since they expire for obligation on September 30.

New Funds - Those funds made available through:

- 1) An amount identified in a previous year's agreement to be available for use in the current year.
- 2) An amount made available through a new agreement.
- 3) Funds made available through an amendment to the basic agreement. In this case, enter the appropriate agreement modification number in the blank provided within the parentheses.

Total Available - Enter the sum of carryover and new funds.

Reserved for Future - Enter that part of the total available that is to be reserved under the agreement for use in future fiscal years. No one year funds will be reserved for future fiscal years since they expire for obligation on September 30.

- 1) Available in Current Fiscal Year - Enter the net amount of funds available (total available minus reserves for future). This is the total funding made available by the sponsor to

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support a Task's current year operation, and must equal the sum of all lines 33 on all RTPs for the same Task.

2) Total Task Costs - The total operating costs of all the plans (primary and contributing) for the Task must equal the amount entered here. This entry summarizes costs and must equal the total of amounts entered on lines 55 Section IV of all contributing and primary RTPs. Total costs are for the current fiscal year.

Item 17 - Waiver Request

Indicate the approval of a waiver request by entering an "X" after the "Yes" in item 17 and enter the amount in the blank provided.

Note that neither the existence of a request for waiver of an indirect cost element nor its approval has any effect on the amounts entered in the appropriate sections of the RTP. All costs, both direct and indirect, are always entered and all actual costs are charged against the Tasks. Costs waived are charged against the Primary RTP's direct LO appropriation. The Finance Division initiates action to transfer the waived costs to the Task number designated by the LO in the approved waiver request.

Addendum Agreement Information

Enter requested field information from Interagency Agreement. Interagency Agreement Number, modification Number, Total Funding for Agreement (inclusive of prior year amounts), Duration of Funds, agreement start and expiration dates, NOAA Official Signing Document, Date Official Signed, and Location of File.

Item 18 - Remarks

Enter any pertinent remarks in the space provided. If a Task involved cost-sharing, note here. Also Indicate advances that have been collected.

d. Section II - Current Year Obligations and Required Available in Current Year

The Instructions that follow will enable NOAA staff to complete the RTP form without reference to any previous instructions for the FOP. However, for the convenience of those familiar with the FOP form, the detailed RTP instructions are preceded by a summary of differences between the two forms.

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The purpose of Section II, is to provide a detailed obligations plan for each reimbursable Task. The direct labor included in this section also is used to determine anticipated reimbursable earnings resulting as sponsors are billed for such distributed costs as depreciation, NOAA support or FRPCO costs, etc.

Although the following instructions contain sufficient detail for FMCs to manually compute the required amounts for all entries in this section and certain entries in subsequent sections, the simple machine program available at all NOAA computer terminals should be used to calculate entries for lines 2 through 13 and 28 (FRPCO) in Section II, and lines 41 through 42 in Section III (quarterly and annual amounts). Appendix K describes the steps to be followed in using this program.

Section II has two major parts. The first part, lines 02 through 25, will be completed on an obligations basis in much the same manner as Section II of the Financial Operating Plan. The major differences are that for the RTP (1) Commissioned Officer salaries are included in line 02, full-time permanent base pay, and (2) rate basis service areas such as computer services participating in a reimbursable Task as a primary or contributing organization in this section need only complete lines 22 and 23. In addition, Object Class 13, Former Personnel Benefits, Object Class 32, Lands and Structures, Object Class 33, Loans, Object Class 42, Insurance and Indemnities, Object Class 43, Interest and Dividends, and Object Class 95, Quarters and Subsistence do not appear on the RTP form.

The second part of this section provides for the calculation of certain costs which are allocable to the work anticipated under this reimbursable Task. These distributed costs are added to total current year obligations to obtain a total amount required to be available in the current year.

(1) Total Current Year Obligations (Lines 02 through 25)

With few exceptions, the instructions applicable to these lines are similar to the instructions for Section II of the Financial Operating Plan.

Total Direct Labor - The calculation of total direct labor is identical to the calculation on the Financial Operating Plan except that line 02, full-time permanent, will include Commissioned Officers, when appropriate.

Object Classes 12 through 41 - Following the definitions in Finance Handbook, make quarterly and annual entries in the appropriate lines.

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The only difference between the instructions for this part of Section II and Section II of the Financial Operating Plan is the exclusion of certain object classes from the RTP.

Hourly Rate Areas - When the RTP is filled out by an hourly rate area on computer service, only lines 22 and 23 need be completed. All obligations, including Standard Level User Charges, should be entered on these lines.

Total Current Year Obligations - For each quarter and on an annual basis, total lines 02 through 24 and enter the results on line 25.

Lines 02 and 03 - Base Pay

Enter the sum of annual salaries for the employees in the full-time permanent category on line 02 and for all other employees on line 03. The definitions of these categories and other concepts used in this section can be found in The Finance Handbook, "Object Class Definitions." The annual amounts on these lines should be spread to each quarter on the basis of the number of compensable days in the applicable quarter. The distribution by quarter must be on this basis because most of NOAA is paid on a biweekly and not a monthly or semimonthly basis.

Users should array appointments by type and grade to determine the estimated annual salaries for the employees occupying the positions, making provisions for position lapses, promotions, step increases, anticipated during the fiscal period. Commissioned Officers' salaries are considered full-time permanent and must be included on line 02 when Commissioned Officers are assigned to a reimbursable Task.

The full-time/permanent appointments expressed as FTE (Full-Time Equivalent) and related annual salaries may be arrayed as follows:

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Example:

Grade	FTE	Estimated Salaries	
15	1	53,000	
14	2	90,500	
13	3	113,000	
12	9	284,571	
.	.	.	
.	.	.	
4	11	141,482	
Total annual salaries		\$682,553	
Adjust for estimated FTE lapse as appropriate: 25% x 682,553 = -170,638			
Adjust for step increase (including 25% lapse):			
	(four) GS-12	3,162	
	(four) GS-4	1,287	+4,449
Adjust for anticipated promotions (including lapse):			
	(one) GS-12 to GM-13		+2,114
Total adjusted annual salaries		\$523,778	

Prorate the estimated annual salaries by quarter based on the number of compensable days in each quarter. Allowance must be made if positions are expected to vary significantly in any of the quarterly periods.

Lines 04 and 05 - Estimated Leave Taken

On an annual basis, amounts on these lines must equal the annual amount entered on Line 09, "Leave Surcharge." If you do not use the computer program available for this calculation, use the following methodology to ensure that annual amounts are equal:

Compute annual amounts for lines 04 and 05 separately using the following formula:

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Leave Surcharge Rate

1 + Leave Surcharge Rate X Base Pay (from line 02 or 03)

Enter the results of this calculation in the Annual column for lines 04 and 05, respectively.

Spread the annual amount obtained over four quarters on each line on the basis of leave experience tables In the Annual Call.

Example:

Leave Surcharge Rate = .18
Estimated Leave Taken = ?

$$\frac{\text{Leave Surcharge Rate}}{1 + \text{Leave Surcharge Rate}} = \frac{.18}{1.18} = .1525$$

.1525 times line 02 = 30.5

.1525 times line 03 = 15.25 = 15.3

Last step: spread 30.5 and 15.3 by quarter, based on the leave experience factors for the FMC, as shown in the following example.

Do not enter minus signs on lines 04 and 05. The computer automatically subtracts these amounts from lines 02 and 03 when processing the plan.

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The following is an example of how the estimated leave amounts computed in the previous example may be spread by quarter:

<u>Full-time Permanent</u>				
<u>Quarter</u>	<u>Ratio to</u> <u>Moving Average*</u>	<u>Qtrly</u> <u>Percent of</u> : 12 = <u>Leave Taken</u>	<u>Annual</u> <u>Estimated</u> X <u>Leave Taken</u>	<u>Qtrly</u> <u>Leave</u> = <u>Value</u>
1st	3.54	.30	30	9.0
2nd	2.27	.19	30	5.7
3rd	2.45	.20	30	6.0
4th	3.74	.31	30	9.3

<u>All Other</u>				
<u>Quarter</u>	<u>Ratio to</u> <u>Moving Average*</u>	<u>Qtrly</u> <u>Percent of</u> : 12 = <u>Leave Taken</u>	<u>Annual</u> <u>Estimated</u> X <u>Leave Taken</u>	<u>Qtrly</u> <u>Leave</u> = <u>Value</u>
1st	3.54	.30	15.3	4.6
2nd	2.27	.19	15.3	2.9
3rd	2.45	.20	15.3	3.1
4th	3.74	.31	15.3	4.7

		<u>1st</u> <u>Quarter</u>	<u>2nd</u> <u>Quarter</u>	<u>3rd</u> <u>Quarter</u>	<u>4th</u> <u>Quarter</u>	<u>Annual</u>
04	Full-time Permanent	9.0	5.7	6.0	9.3	30.0
05	All Other	4.6	2.9	3.1	4.7	15.3

Do not enter minus signs on lines 04 or 05. The computer automatically subtracts these amounts from lines 02 and 03 when processing the Plan.

* From Annual Call
Lines 06 and 07 - Base Pay in Duty Status

Subtract the amounts entered on lines 04 and 05 from their related labor categories on lines 02 and 03 to arrive at base pay in duty status for each of the labor elements.

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Line 08 - Base Pay in Duty Status Subtotal

Total lines 06 and 07 for each quarter and the year.

Line 09 - Leave Surcharge

Annual leave taken, sick leave taken, holiday leave, and other paid absences are charged to specific accounting codes in the NOAA Management Fund. The NOAA accounting system uses the leave surcharge rate to distribute these costs to all NOAA operating programs supporting direct appropriations, transfers, advances, and reimbursements. These rates are determined by OFA based upon actual leave taken in prior fiscal years. The leave surcharge rate is furnished to each FMC as part of the Annual Call. To obtain leave surcharge amounts for each quarter, multiply the base pay in duty status subtotal on line 08 by the leave surcharge rate. Sum the quarterly entries on line 09 in order to arrive at the annual total.

Line 10 - Direct Labor Subtotal

On line 10 enter the sum of lines 08 and 09 to arrive at the direct labor subtotal.

Line 11 - Other Compensation

Enter the payments for all other types of personnel compensation including premium pay by quarter on line 11, and sum these amounts for the fiscal year total. Refer to The Finance Handbook for a detailed treatment of the types of pay which comprise other personnel compensation.

Line 12 - Total Direct Labor

For each quarter and for the year, add "Other Compensation" to line 10 Subtotal to obtain "Total Direct Labor."

(2) Other Objects

Object Class definitions are found in the Finance Handbook.

Line 13 - Personnel Benefits

The employer's contribution (EC) surcharge rate, developed by the Office of Finance and Administration on a NOAA-wide basis, is applied to the subtotal of base pay in duty status plus leave surcharges (line

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10). The EC surcharge, when applied, will approximate the actual cost for Civil Service retirement, FICA, health benefits, medicare, and life insurance. This surcharge is included in the Annual Call.

Multiply line 10 (base pay in duty status plus leave surcharge subtotal) by the EC surcharge rate and enter the computed values for each quarter. Sum these amounts to derive an annual amount.

To the computed surcharge values, add any other planned personnel benefits involving cost-of-living allowance, employee awards, certain subsistence costs, and Commissioned Officers' benefits (The Finance Handbook contains detailed descriptions of these costs.)

Lines 14 through 21 - Object Classes 21 through 41

Enter the estimated quarterly and yearly obligations for each of the object classes which correspond to lines 14 through 21. Note that line 16, "Rents, Communications, and Utilities," must include a value for GSA Rent by multiplying line 12 by the current rate.

Lines 22 and 23 - Hourly Rate Object Classes

Object Classes 9888, Hourly Rate Personal Services, and 9887, Hourly Rate Other Objects, will be filled out by rate basis service centers, such as computer services, when they are primary or contributing FMCs. No entries need to be made on lines 02 through 21.

Line 25 - Total Current Year Obligations

Total lines 12 through 24 above and enter quarterly and annual totals on line 25.

(3) Distributed Costs

By law, all reimbursable Tasks are billed on the basis of costs. Included in the costs charged to sponsoring agencies are certain distributed costs, some of which result in earnings for the agency and others which are turned over to the Treasury. Although some of these amounts may have been waived as indicated (Item 17 in Section I above), the full amount of each distributed cost will be shown in this part of Section II. The following elements make up distributed costs.

Line 27 - Depreciation

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Enter the total depreciation by quarter and for the fiscal year.

Depreciation can be estimated using the listing of depreciable property developed by NOAA's Personal Property Section (OA33), and furnished to each FMC as part of the Annual Call. Anticipated additions or deletions of items on the depreciation listing should be taken into consideration when estimating depreciation costs. The depreciation listing will identify items being charged directly to operating projects as well as those charged to support. The following is an example of how depreciation values for a particular plan are to be derived.

To determine the depreciation (Object Class 5000) for a particular plan, add up the annual values of depreciation for each of the FMCs organization codes and Tasks covered by that plan. For example, sum values for Tasks 8M1A51, 8M1A52, 8M1A53, etc., for sub-activity 8M1. Adjust this total by known or anticipated changes and divide by four to get quarterly values.

Example

<u>FMC 602</u>		<u>Line Item 8M1A</u>
<u>Org. Code</u>	<u>Task</u>	<u>Annual Depreciation</u>
WB0000	8M1A51	3,564
	8M1A52	1,006
WD3000	8M1A53	2,345
WP1000	8M1A50	600
	<u>8M1A54</u>	<u>710</u>
Total	8M1A--	8,225
Adjust for anticipated changes		
<u>+1,000</u>		
Adjusted total	8M1A--	9,225
<u>9,225</u> = 2,306 which is quarterly depreciation value		
4		
Enter 2.3 for each quarter.		

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Line 28 - Future Retired Pay for Commissioned Officers (FRPCO)

This line applies only to RTPs which have included base pay for NOAA Corps personnel on line 02 above. FRPCO provides for the costs of future retired pay for NOAA Commissioned Officers. To determine entries on this line apply the FRPCO surcharge rates to the amount included in line 02 above for Commissioned Officers. First determine the quarterly entries, and sum these quarterly values to determine the annual total.

Line 29 - NOAA Support

Enter the total value of NOAA support costs. This amount is determined by multiplying the total for direct labor on line 12 (or line 22 if the RTP is being submitted for a computer or other service area) by the support rate furnished in the Annual Call. If a waiver has been approved for any NOAA support costs, the amount waived must still be included on this line. If there are no NOAA support costs due to very low labor values, place a zero on this line.

Line 31 - Total Distributed Costs

Enter the sum of lines 27 through 29.

Line 33 - Required Available in Current Year

Enter the total of line 25, total current fiscal year obligations, and line 31, total distributed costs. This is approximately the amount for which sponsors will be billed during the fiscal year. The sum of all lines 33 on all contributing and primary RTPs must equal the amount shown as available in Item 16 of Section 1 on the primary RTP.

e. Section III - Positions and FTE Work-Years

Section III provides position control information and satisfies external position and FTE work-year reporting requirements. NOAA is subject to employment ceilings imposed by the Office of Finance and Administration and the Department of Commerce. Section III of the RTP identifies the number and types of employees required to carry out the reimbursable Task. It must be consistent with the personnel compensation costs entered in Section II (lines 02 and 03) and be within existing employment ceilings.

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Please note that it is desirable that lines 41 and 42 of this section, "FTE Work-Years," be computed using the computer program described in Appendix K which is available at all NOAA terminals. The Instructions that follow pertain to position Information (line 40) not calculated by this machine program and lines 41 and 42 for those who do not use this program.

Line 40 - Appointments

An appointment provides for the full or part-time employment of one person. Established appointments are subject to the same reprogramming considerations and controls as dollars.

Full-Time Permanent Appointments - These appointees are established without time limit or for a limited period of a year or more, or have been occupied for a year regardless of the intent when established. Commissioned Officer positions are included in this category on RTPs. (Note that it is the status of the employee occupying the position that determines its classification, not the type of position.)

Enter the total number of full-time permanent (FTP) appointments required to execute the program plan in the space following the title "Full-Time Permanent" No quarterly amounts will be entered. All entries must be whole numbers (e.g., 4, not 4.0 or 4.1).

All-Other - Enter the number of all other appointments (not FTP) required to support the program plan in the space immediately following the title "All-Other Pos." No quarterly entries will be made. Remember that it is the type of position and not the employee's status that determines the appropriate classification. All entries must be whole numbers.

Lines 41 and 42 - FTE Work-Years

Following the procedure outlined in Section II relative to computing base pay, estimate the work-years of effort that match the base pay dollar amount (FTP and other) for the fiscal year. Consideration must be given, of course, to lapses and vacancies in arriving at the totals.

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Once annual amounts have been determined for the two personnel categories as defined above (line 41 - Full-Time Permanent and line 42 - All-Other), distribute the annual amounts by quarter according to the distribution by quarter of direct labor subtotal on line 10 in Section II. That is, if first quarter direct labor on line 10 represents 23 percent of the annual total, then 23 percent of the annual work-years should be entered in the first quarter on the appropriate line in Section III. Unlike positions, work-year entries should be rounded to nearest hundredth.

f. Section IV - Costs

The purpose of Section IV is to provide information necessary to meet reporting requirements of the Department of Commerce and other Executive and Congressional agencies.

Line 50 - Object Classes 11 through 23

On this line, enter the sum of entries in the following object classes (lines 12 through 16):

11	Total Direct Labor
12	Personnel Benefits
21	Travel of Persons
22	Transportation of Things
23	Rents, Communications, and Utilities

These lines represent the object classes which for planning purposes only, represent simultaneous costs and obligations.

Line 51 - Current Year Deliveries

It is extremely important that entries be made for lines 51 and 52. The definition of costs requires that a distinction be made between the year in which the obligation is made and the year in which deliveries (costs) will be made. Entries in this line and line 52 apply only to object classes listed below. In other object classes there are no significant differences between obligation and delivery times. Enter "0"s if it is determined that there are no prior year costs.

Object Classes in Which Fiscal Year of Delivery
Must Be Estimated

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<u>Line</u>	<u>Object Class Code</u>	<u>Title</u>
17	24	Printing and Reproduction
18	25	Contractual Services
19	26	Supplies and Materials
20	31	Equipment
21	41	Grants and Fixed Charges

Enter the estimated costs or deliveries arising from current year obligations in the object classes listed above on line 51. The determination of these costs is an integral component of the "bridge" between costs and obligations. Note that all types of equipment deliveries dedicated to reimbursable Tasks are to be included.

Line 52 - Prior Year Deliveries

The development of total estimated costs by quarter for the above object classes requires that prior year obligations (undelivered orders) which will be recorded as costs during the current year be added to the costs arising from current year obligations determined on line 51 above. Using the Undelivered Orders Status Report, estimate the amount of undelivered orders which will be delivered in the planning year. Next, estimate the quarter in which these prior year obligations (undelivered orders) will be converted to costs (delivered). The amounts so determined are entered on line 52. Enter "0"s if it is determined that there are no prior year costs.

Line 53 - Hourly Rate Total

Enter the total of lines 22 and 23 from Section II.

Line 54 - Total Distributed Costs

Enter the amount from line 31 in Section II.

Line 55 - Total Operating Costs

Enter the sum of lines 50 through 54. This amount represents the total operating costs of the reimbursable Task described on this RTP.

The sum of all line 55's on all contributing and primary RTPs must equal the total Task cost entered in Item 16 of Section I on the primary RTP.

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g. Section V - Approval

The purpose of this section is to indicate the necessary concurrences to ensure proper coordination and fund control. The signatures are required on all RTPs.

h. RTP Checklist

Rejection of an RTP can be due to simple arithmetic errors or entering information in the wrong manner. The guidelines that follow in this section should be used as a checklist before a RTP is submitted.

(1) Arithmetic Errors

Be sure that columns and rows add correctly. Be sure that you have not added a line which should be subtracted, such as estimated leave.

(2) Format Errors

Check the heading to ensure that entries are both complete and accurate.

Be sure that entries have been made in the correct form. Be sure that all dollar amounts are rounded to the nearest tenths of thousands. For example, \$325,498 should be entered as 325.5; \$325,000 will be entered as 325.0.

FTE's or work-years and positions must be entered differently. Work-years must be rounded to hundredths. For example, 2.00 is a correct entry but 2 is not. On the other hand, positions must be entered in whole numbers. For example, 2 is a correct entry but 2.0 is not.

(3) Relational Lines

When certain lines of the RTP are completed, certain, other information is also required. For example, if there is an entry on line 02, an entry must be made on line 04, even if it is a zero value.

Conversely, certain lines cannot be filled in when others are blank.

When the labor lines (12 or 29) are not filled in, do not zero fill line 29 (NOAA Support). Also, when object classes 11-23 are not filled in, do not zero fill line 50.

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The entry of a number in one of the lines below requires that an entry be made in all of the other lines listed:

- o Lines 02, 04 and 06
- o Lines 03, 05 and 07
- o Lines 08, 09, 10, and 12
- o Lines 12 or 22 and 29
- o Lines 25 and 30

(4) Other Items

Entries on certain lines in Section IV - Costs represent totals of lines in Section II.

- o Lines 12 through 16 must sum to line 50
- o Lines 22 and 23 must total to line 53
- o Line 31 must equal line 54

In addition, amounts shown in item 16 of Section I - Plan Identification must be consistent with information shown on all primary and contributing RTPs.

- o Available in Current Year - The amount (obligations) shown in this space on the primary RTP must equal the sum of all lines 33 on all RTPs for the same Task.

- o Total Task Cost - This amount (costs) on the primary RTP must equal the sum of all lines 55 on all RTPs for the same Task.

(1) Approving Reimbursable Task Plans

The Following items should be reviewed before approving a Reimbursable Task Plan:

- 1) Agency Code 5000 (non-federal sponsor) should have a task number of "A" or "B" unless a waiver has been approved for advance payment.

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- 2) The agency code should match the sponsor in the sponsor and billing address.
- 3) The task number should represent correct 'billing basis'. An "A" or "B" should be coded as an advance, an "R" task number as 'actual cost' or 'fixed price'.
- 4) If the 'plan status' is an adjustment, query the RTP system to verify an original RTP has been approved and determine the amount of new funds is greater than \$1,000,000.
- 5) If the RTP is a contributing, query the RTP system to verify a primary RTP has been approved and that the contributing org code and amount are shown in section 1 of the primary RTP.
- 6) Verify that the duration of the project is within the parameter of the task number code. Example, an "A" task numbers duration should only be within the current fiscal year. Also verify that the duration is not longer than the availability of yearly funds.
- 7) If new funds are greater than \$1,000,000, a project approval memo is necessary.
- 8) The following fields must be filled in with appropriate information
 - a. Total funding for agreement.
 - b. Duration.
 - c. NOAA official signing agreement.
 - d. Date official signed.
 - e. Location of file in the LO/PO/Staff office.
- 9) If there are labor dollars on the project, the following lines in section 2 should have entries:
 - a. Line 9 Leave Surcharge
 - b. Line 13 Personnel benefits
 - c. Line 15 Rents, Comm. & Utilities
 - d. Line 29 NOAA Support

The user can manually enter these lines or have the system automatically generate them based on the distribution rates.

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i. Carryover

Carryover for Reimbursables falls under two categories, Actual Carryover and Carryover Authority.

(1) Actual Carryover

Actual Carryover amounts are existing amounts received in advance of work, cash or prepayment for a "B" Task, these amounts will be shown as receipts on the 15C Report.

(2) Carryover Authority

Carryover Authority is amounts that are remaining for work not yet completed. These amounts are available under multi-year agreements for "B" or "R" Tasks. For example an interagency agreement authorizes spending authority in the amount of \$500,000 for the period beginning on July 1, 1999 and ending on June 30, 2000. As of September 30, 1999, costs were incurred totaling \$175,000. This will leave a remaining carryover authority in the amount of \$325,000 (\$500,000 - \$175,000) for the period October 1, 1999, through June 30, 2000.

Task Managers must verify their remaining funds and enter an RTP for the remaining carryover amounts. RTP carryover amounts must be verified by the LO and submitted to the Budget Execution Office OFA33 before any carryover plans will be approved. An example of the certification is attached (Attachment 2)

There will be no Actual Carryover in "A" or "R" Tasks. If an "A" has funding remaining at the end of the fiscal year finance will return funds to the originating agency. If an "A" Task receives payments that change from one to multi-year a "B" task needs to be created, similarly, if an "R" task receives an advance a "B" task must be created.

4. Processing of Reimbursable Task Plans

a. General

The purpose of this section is to describe the responsibilities and procedures for processing Reimbursable Task plans (RTP) under the following topics:

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- 1) Responsibilities,
- 2) Processing Schedule,
- 3) Initial Review of RTPs, and Creation of File,
- 4) Assignment of Task Numbers
- 5) Updating the Basic ADP File,
- 6) Correction of Errors, and
- 7) Analysis of Monthly Reports.

The object of these procedures is to produce an accurate and up-to-date ADP reimbursable Task plan basic file which will be used as:

- 1) The basic planning input for the reimbursable month-end report series.
- 2) The basis for the Finance Office to bill NOAA's customers.
- 3) The basis for allowance authority to obligate funds in the performance of reimbursable Tasks.

b. RTP Processing Responsibilities

(1) Financial Management Centers

- 1) Prepares RTPs according to instructions in Section 03 of this Chapter and in the RTP user guide. The original and adjustment are forwarded to the LO's and the Budget Execution & Operations Division (OFA33) via the automated RTP system. After the approval by the FMC and Budget Execution & Operations Division (OFA33), the RTP's are forwarded to the Finance Office for billing purposes.
- 2) Reviews and verifies all RTPs before submission to LO
- 3) Prepares and forwards RTP for its portion of the work (contributing FMC); submits contributing and primary RTP to Plans Branch (primary FMC).

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4) Provides all necessary supporting documentation for RTPs, including copies of signed agreements, and verification of payment of advances.

(2) Line Offices

- 1) Reviews and verifies all RTPs prepared and submitted by FMCs.
- 2) Ensures submission of RTPs by FMCs within established deadlines.
- 3) Ensures that two copies of all agreements are attached to the RTPs.
- 4) Reviews the monthly Reimbursable Task Status Billing Report to ensure correctness
- 5) Prepare necessary cost adjustments for overruns
- 6) Determines Carryover amounts and verify amounts with Finance Office.

(3) Office of Finance and Administration

(a) Budget Execution & Operations Division (OFA33)

- 1) Enters Task Numbers.
- 2) Checks RTPs for accuracy.
- 3) Follows processing schedule in Section d. below.
- 4) Approves

(b) OFA Systems Development and Special Projects Group (OFA)

- 1) Enters RTPs into ADP file according to schedules.
- 2) Responsible for plan edit procedures.
- 3) Provides advice on processing problems and correction of errors.

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- 4) Proper systems operation.

(c) Finance Office

- 1) Executes, enters data relating to approved SLUC and overhead waivers.
- 2) Bills all costs attributable to Tasks to reimbursing customer.
- 3) Verifies Carryover amounts submitted by Line Offices.
- 4) Maintains official accounting records for reimbursable Tasks.

c. Processing Schedule

(1) Initial Submission of RTPs

The submission of original and carryover RTPs which will be processed at the beginning of the fiscal year is provided for in the annual call. This date is normally November 10.

(2) Processing During the Fiscal Year

RTPs are processed on a regular basis throughout the fiscal year. Revisions to initial RTPs must be made as a adjustment (+ or -), to the original RTPs.

Month-end FIMA reports reflect changes to the RTP basic file received for processing by the established cutoff date for each month. (These reports are the basis of monthly Program Reviews (See Section 01.2.1.)). Consequently, NOAA elements preparing plan changes should ensure these plan changes are received by the Budget Execution & Operations Division (OFA33) by the established cut off date prior to month-end FIMA processing. These dates for each month will be published at the beginning of each fiscal year. These dates will allow sufficient time for OFA review, error evaluation, and error correction.

d. Initial Review of RTPs

The Budget Execution & Operations Division (OFA33) ensures that appropriate approval requirements are met for Tasks involving

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different volumes of work. In general, Budget Execution & Operations Division checks plans for completeness and obvious errors. Errors to be checked include improper and inconsistent program coding and titling and comparison of the obligations sections with the corresponding portions of the operating cost sections.

e. Assignment of Task Numbers

(1) General

The Budget Execution & Operations Division (OFA33), is responsible for the assignment of Task Numbers for all Advances, Reimbursables and Trust Fund work performed by NOAA. A Task number can be requested via electronic mail or FAX request, LOs, FMCs or laboratories should coordinate assignment of Task numbers with their Management and Budget Office. The FMCs must electronically transmit the primary and contributing RTPs with identical Task numbers assigned, through the LO to the Budget Execution & Operations Division, (OFA33). It is the responsibility of the FMCs and LOs concerned to ensure that this procedure is followed. It is also the responsibility of the contributing organizations to ensure that a contributing RTP is expeditiously entered into the automated RTP system.

(2) Coding Structure

The system of Task Coding is designed to provide a means of relating resources to financial plans and obligations. The information needs of managers as well as NOAA's needs for budgeting, programming, planning, accounting and related activities are provided by this system of Task Coding.

- 1) The FIRST digit identifies the type funding which is to be charged.

<u>Code</u>	<u>Description</u>
A	Consolidated Working Fund advances with single fiscal year or multiple-year limitation - Federal Interagency Agreements only.
B	Consolidated Working Fund advances with no-year limitation - Federal Interagency Agreements or non-Federal.

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R Reimbursable based on actual cost accumulation - may apply to work or services for both Federal or non-Federal entities. Reimbursable costs are initially funded by NOAA's OR&F Appropriation. No Reimbursable or "R" Task should have any advance funding. If advance funding is received for an "R" Task than the Task number should be changed to an "A" or "B" Task code for advanced funding.

2) The SECOND digit identifies the activity or Level One of NOAA's Program/Budget Structure (PBS), e.g., Ocean and Coastal Programs.

3) The THIRD digit identifies the sub-activity or Level Two of NOAA's PBS.

4) The FOURTH digit is the line item or Level Three of NOAA's PBS.

5) The FIFTH and SIXTH digits relate to the Task or Level Four of NOAA's PBS; and may be either alpha or numeric.

6) The SEVENTH and EIGHTH digits are optional and may be used by Task managers for further identification of the various phases of their Tasks--an internal control. If not used these two digits will automatically appear as zeros in reports.

It is important that the proper prefix code (first digit) be determined prior to submission of an RTP or the assignment of a Task number. Appendix P of this Handbook displays in chart form coding instructions for services performed for others.

f. Correction of Errors

If errors are discovered, the LO must notify Budget Execution & Operations Division (OFA33), in order to request the staff to "unlock" the RTP for correction. The procedures for "unlocking" RTPs are explained in more detail in the automated RTP handbook.

g. Analysis of Monthly Reimbursable Reports

FMCs and LOs are responsible for reviewing the various reimbursable reports that are published. Particularly, attention should be directed to the "FMC REIMBURSABLE ** Task ** STATUS REPORT" published monthly. Each Task should be reviewed as follows:

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- 1) Is there a plan on file to cover all costs or obligations?
- 2) Are there sufficient funds available to cover annual costs/obligations? If costs/obligations exceed funds available, and additional funds cannot be obtained from the sponsor, the amount exceeding available funds will be charged to direct OR&F funds of the FMC.
- 3) Are actual obligations running at such a "slow pace" that there is a possibility that all funds will not be obligated by the end of the fiscal year?

Immediate action will be taken on any deficiencies noted in the above items.

ATTACHMENT 1
RTP USER'S GUIDE

RTP CARRYOVER CERTIFICATION
WORKSHEET FOR FIGURING REIMBURSABLE CARRYOVER
FOR MULTI-YEAR PROJECTS
[NOAA LINE OFFICE]

TASK NAME:

SPONSORING AGENCY:

TYPE OF FUNDS (2yr, 3yr, no yr):

YEAR	TASK	AVAILABLE FUNDS	PRIOR YEAR CARRYOVER	ACCRUED COSTS	UNDELIVERED ORDERS	CARRYOVER

Name & Title

Date